

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, MUMBAI
REGIONAL BENCH**

Customs Appeal No. 86376 of 2013

(Arising out of Order-in-Appeal No. PVR/274-275/NGP/APPL/2012 dated 31.12.2012 passed by the Commissioner of Central Excise & Customs (Appeals), Nagpur)

M/s. Minex Metallurgical Co. Pvt. Ltd.

Appellant

D-41/42, MIDC Industrial Area,
Hingna Road, Nagpur 440 028.

Vs.

Commissioner of Central Excise, Nagpur

Respondent

Telangkhedi Road, Civil Lines,
PO Box 81, Nagpur.

Appearance:

None for the Appellant

Shri Ram Kumar, Assistant Commissioner, Authorised Representative
for the Respondent

CORAM:

HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)
HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

Date of Hearing: 27.10.2022

Date of Decision: 27.10.2022

FINAL ORDER NO. A/86000/2022

PER: SANJIV SRIVASTAVA

When the matter was called for hearing today, none appeared for the appellant. The matter has earlier been posted for hearing on several occasions, i.e. 15.04.2019, 26.06.2019, 05.08.2019, 11.09.2019, 11.12.2019, 05.02.2020, 25.03.2021, 28.07.2021, 01.09.2021, 27.09.2021, 23.11.2021, 17.01.2022, 23.03.2022 and 16.06.2022. On many of the above occasions, the appellant was not represented and on some, adjournment was sought. It seems that the appellant is not interested in pursuing their appeal.

2.1 Rule 20 of the CESTAT (Procedure) Rules, 1982 provides as follows:-

"Rule 20. Action on appeal for appellant's default. — Where on the day fixed for the hearing of the appeal or on any other day

to which such hearing may be adjourned, the appellant does not appear when the appeal is called on for hearing, the Tribunal may, in its discretion, either dismiss the appeal for default or hear and decide it on merits :

Provided that where an appeal has been dismissed for default and the appellant appears afterwards and satisfies the Tribunal that there was sufficient cause for his non-appearance when the appeal was called on for hearing, the Tribunal shall make an order setting aside the dismissal and restore the appeal."

3.1 In view of above, the appeal is liable to be dismissed for non-prosecution in terms of Rule 20 of CESTAT (Procedure) Rules, 1982. Ordered accordingly.

(Order pronounced in the open court)

(Sanjiv Srivastava)
Member (Technical)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

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